

Audit or Review - Testing Heading wise Checkpoints Report

Client Name: Ram services Private Limited

Audit No: RAM25-2 - Statutory Audit ICAI

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	1. Kick off Procedures a. Obtain the Lead Schedule for property, plant, equipment (PPE)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:09:12
2	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: a. Verify the totals of each category of PPE	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:10:43
3	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: b. Verify the Additions for their value, number and average number and compare with Capital expenditure incurred in the Prior periods	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:12:19
4	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: c. In case of asset disposal, ascertain the level of gain or loss on disposal	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:13:45
5	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: d. Examine the level of fully depreciated assets in use and assets not in use awaiting disposal	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:14:18
6	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: e. Examine the rates of depreciation and the percentage of gross cost to valuation of property, plant and equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:15:48
7	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	2. Analytical Review: f. Analyse the Utilisation/ Productivity of the property, plant and equipment using ratios sales and production as the parameter of measure	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
8	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Property, plant & equipment- Classification	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:16:41
9	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),	3. Classification: i. Land	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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9	Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Land	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 16:16:47
10	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Building	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:16:51
11	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Plant & Machinery	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:16:56
12	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Furniture & Fitting	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:00
13	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Vehicles	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:04
14	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Office Equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:10
15	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: i. Others (Specify Nature)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:17
16	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Intangible Assets- Classification	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:24
17	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Goodwill	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:01
18	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Brands/Trademarks	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:17:32
19	Property, Plant,	3. Classification:	Mandatory: No	Workpaper Ref:

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19	Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	ii. Computer Software	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/26/2025 16:18:14
20	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Mastheads & Publishing Titles	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:24
21	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Mining Rights	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:32
22	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Copyrights & Patents	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:36
23	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Recipes, Formulae, Models, Designs & Prototypes	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:43
24	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Licenses & Franchise	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:48
25	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: ii. Others (specify Nature)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:54
26	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: iii. Capital Work-in-Progress	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:18:59
27	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	3. Classification: iv. Intangible Assets under Development	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:19:04
28	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation &	4. Records/Documents to be verified: a. Minutes and resolutions	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:19:09

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28	Amortization-T	4. Records/Documents to be verified: a. Minutes and resolutions	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:19:09
29	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: b. CAPEX budgeting	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:19:17
30	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: c. PPE Register	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:20:35
31	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: d. Title deeds, land documents, NOCs	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:20:46
32	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: d. Title deeds, land documents, NOCs	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:20:50
33	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: e. Invoices, Delivery challans, installation reports	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:20:55
34	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: f. Purchase Orders	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:33
35	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	4. Records/Documents to be verified: g. General ledgers	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:38
36	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: A. Overall Testing - Property, Plant and Equipment: i. Scrutinize Repairs and Maintenance expenses Account and ensure whether any expenditure that meets the recognition criteria of AS 10/Ind AS 16 needed to be capitalised.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:43

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37	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: A. Overall Testing - Property, Plant and Equipment: ii. Examine the Assets Capitalised, disposed or transferred at or near the balance sheet date and ensure its correctness.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:48
38	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: A. Overall Testing - Property, Plant and Equipment: iii. Verify the reports of plant engineers, insurance policies, rental receipts in case the assets are hired out to third parties	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:53
39	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: A. Overall Testing - Property, Plant and Equipment: iv. Verify the significant movements of assets at or near the balance sheet date	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:21:56
40	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: A. Overall Testing - Property, Plant and Equipment: v. Ensure that Stand-by or servicing equipment are capitalised if it meets the definition of Property, plant and equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:00
41	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions i. Verify supporting documents Viz Invoices, Delivery challans, title deeds, Installation and commissioning documents, RC book for new acquisitions and improvements and test the arithmetical accuracy of the invoice	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:06
42	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions ii. Examine the Purchase orders raised for significant CAPEX.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:11
43	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions iii. (a). Verify Board minutes for approval of Purchase of Land and Buildings	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:15

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44	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions iii. (b). Verify Ownership of land and buildings by examining the title deeds	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:21
45	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions iii. Obtain Confirmation from third parties such as banks in case the title deeds are held by them as security. Check for the registration of charges if any.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:25
46	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: B. Additions iv. In case of jointly held assets, verify the title deeds and ascertain the share of asset owned	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:31
47	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) i. Verify Whether accounts have been adjusted for depreciation and asset value	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:43
48	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) ii. Verify Whether sale proceeds have been fully accounted	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:49
49	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) iii. Ensure the gain or loss has been appropriately given effect in the Statement of Profit and Loss	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:53
50	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) iv. Review Work orders or Physical Verification reports to conclude retirement.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:22:57
51	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) iv. Review Work orders or Physical Verification reports to conclude retirement.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:23:05
52	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),	5. Test of Details: C. Disposal (destroyed / scrapped/sold)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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52	Intangible Assets, ROU Assets, Depreciation & Amortization-T	v. Examine whether a substantial portion of assets have been disposed by verifying the bill of sales. Ensure whether the going concern assumption has been affected. Also ensure whether consent in	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 16:23:59
53	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) vi. Ensure that the disposed asset has been deleted from general ledger and PPE register	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:03
54	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) vii. Verify the transactions relating to Purchase of asset on exchange basis	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:07
55	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: C. Disposal (destroyed / scrapped/sold) viii. Ascertain changes in the business leading to discontinuance of product line, operations in a unit leading to disposal of assets	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:12
56	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: D. Intangible Assets i. Ensure that internally generated intangibles are not recognised as an asset	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:16
57	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: D. Intangible Assets ii. Verify whether the ownership of Patents and Copyrights are registered by inspecting the register at the Patent office or requesting for a certified copy of the register entry from such office	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:21
58	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: D. Intangible Assets iii. Ensure registration period of trademark is not lapsed and payment has been made towards renewal fees	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:25
59	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),	5. Test of Details: D. Intangible Assets iv. Review the research	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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59	Intangible Assets, ROU Assets, Depreciation & Amortization-T	and development expense account to ascertain if any expense needs to be capitalised	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 16:24:31
60	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: D. Intangible Assets v. Check the supporting documents viz agreement to purchase for purchase of goodwill, cost sheets for internally generated assets to check the arithmetical accuracy	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:34
61	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: E. Capital Work-in-Progress i. Ensure whether the treatment of expenditure on constructions are in line with the accounting Policies	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:38
62	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: E. Capital Work-in-Progress ii. Verify supporting documents Viz Contractors bill, work order records, Architect or Engineers certificate and independent confirmations for Selfconstructed and Capital Work in Progress	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:41
63	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: E. Capital Work-in-Progress iii. Review the Contractual Agreement and make a Physical visit to the site where controls warrant.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:46
64	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: E. Capital Work-in-Progress iv. Evaluate the appropriateness of capitalized costs, including overheads and other cost allocations requiring judgments and estimates	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:50
65	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: E. Capital Work-in-Progress v. In case of Contracts that are completed ensure they are capitalised and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:53

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65	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	depreciation is provided	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:53
66	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: F. Intangible Assets under Development i. Verify whether approval has been obtained for development of the intangible asset	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:24:57
67	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	5. Test of Details: F. Intangible Assets under Development ii. Ensure that all the expenses in relations to development viz salary, allowances, administrative overheads and expenses directly attributable to the development of the Intangible asset are capi	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:02
68	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	6. Physical Verification: a. Examine whether the method of verification of assets by the management is reasonable	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:05
69	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	6. Physical Verification: b. Examine whether every asset is distinctively numbered	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:09
70	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	6. Physical Verification: c. Examine the frequency of such physical verification and assess the reasonability based on the size and nature of business	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:14
71	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	6. Physical Verification: d. Ensure that the book records of PPE agree with the physical verification report. In case of material discrepancy, examine whether the same warrants an adjustment in the books or change in Internal Control System	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:19
72	Property, Plant,	7. Valuation & Disclosure:	Mandatory: No	Workpaper Ref:

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
72	Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	I. PPE - Cost, Net book value of assets: a. Ensure that the property, plant and equipment have been accurately identified, summarised and recorded in the financial statements as per the relevant accounting standards.	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/26/2025 16:25:38
73	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: I. PPE - Cost, Net book value of assets: b. In case of revaluation of assets, examine the appraisals made by the registered valuers and its reasonableness	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:42
74	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: I. PPE - Cost, Net book value of assets: c. Confirm that the consideration on PPE purchased on consolidated price are apportioned to various assets on a fair value basis by verifying the valuation reports of the competent valuer	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:45
75	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: I. PPE - Cost, Net book value of assets: d. Ensure all the expenses incidental and attributable to bringing the specific asset to its working condition is capitalised.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:49
76	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: I. PPE - Cost, Net book value of assets: e. In case of revaluation, examine the Certificate of the competent valuers and ensure its correct treatment in the Books of account.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:55
77	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: I. PPE - Cost, Net book value of assets: f. Check that Intra group transfers are identified and reported for consolidation purposes. Also check for Board approvals for related party transactions.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:25:59
78	Property, Plant, Equipment (PPE), Capital	7. Valuation & Disclosure: I. PPE - Cost, Net book	Mandatory: No Test Result: Yes	Workpaper Ref: Comments: Remarks

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
78	Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	value of assets: g. Examine whether assets acquired on Hire Purchase terms are recorded on cash value or recompute the value based on the rate of interest	Annexure: No	By: Divya C On: 12/26/2025 16:26:04
79	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: II. Depreciation/ Amortisation: a. Ensure depreciation / amortisation thereof on the property, plant and equipment are computed based on the rates prescribed in the Companies Act, 2013 or such higher or reduced rates adopted are r	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:07
80	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: II. Depreciation/ Amortisation: b. Ascertain whether there are assets whose useful life is shorter than the physical life of the asset by verifying the predetermined legal or contractual date of expiry or governed by extraction o	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:12
81	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: II. Depreciation/ Amortisation: c. Verify whether the depreciation/amortisation provided on revalued assets are written down for balance useful life of the asset	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:16
82	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: II. Depreciation/ Amortisation: d. Examine whether the surplus or deficiency of any depreciable asset disposed or discarded are calculated appropriately	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:20
83	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: II. Depreciation/ Amortisation: e. In case of change in method of depreciation, ensure whether the deficiency or surplus is given effect in the statement of profit and loss. The same is required to be quantized and disclosed as a	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:48

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
84	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: III. Intangible Assets: a. Ensure that the basis of valuation is appropriate	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:53
85	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: III. Intangible Assets: b. Examine evidence viz Valuers report to ascertain that fair values are correctly apportioned and justified in case of acquisition of business	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:26:59
86	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: III. Intangible Assets: c. Ascertain the carrying value of the individual intangible assets with the future economic benefits and suggest appropriate writing down due to uncertainty of further benefits	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:03
87	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	7. Valuation & Disclosure: III. Intangible Assets: d. Review expenditure and marketing forecast and other management plans relating to development cost	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:08
88	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: i. Ensure that borrowing cost on qualifying asset (asset that necessarily takes a substantial period of time to get ready for its intended use or sale) is only capitalised and condition for qualifying asset is satisfied	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:11
89	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: ii. Review loan agreements for the qualifying asset for the loan amount sanctioned and review the bank statement or advice for disbursement	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:16
90	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: iii. Correlate the total asset value with the borrowed funds and ascertain the Per cent of borrowed capital.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:19
91	Property, Plant,	8. Miscellaneous:	Mandatory: No	Workpaper Ref:

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91	Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	A. Borrowing Cost: iv. Ensure that the loan borrowed is utilised only for acquisition of the qualifying asset by checking the bank account for disbursement of payments to contractors, wages etc:	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/26/2025 16:27:23
92	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: v. Examine the Project account and project status report to ascertain the date of commencement of the activities or date on which asset was put to use to determine borrowing cost that requires capitalisation.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:28
93	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: vi. Ensure that exchange differences arising on foreign currency borrowings are included in the borrowing cost and ensure that such cost shall be the difference in interest on foreign currency borrowings and local curr	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:31
94	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: A. Borrowing Cost: vii. Ensure that capitalisation of Borrowing cost ceases when substantial activities to prepare the qualifying asset for intended use are complete	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:35
95	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: B. Interest on Deferred Credit Payment for Assets Purchased: i. Ensure that the Interest on the Credit Payments Viz Loans during the construction and installation stages are capitalised	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:39
96	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: i. Ensure the following disclosures for finance leases: (a) assets acquired under finance lease as segregated from the assets owned	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:43

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
96	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	(b) for each class of assets, the net carrying amount at the balance sheet date	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:43
97	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: ii. Review the lease agreements to ensure that the lease conditions have been complied with regards to covenants, pledge assets, collateral	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:46
98	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: iii. Review the lease assets life for reasonableness of finance lease	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:51
99	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: iv. Ensure that the corresponding liability to the asset at an amount that is lower of the fair value of the leased asset or Present value of the minimum lease payments	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:27:56
100	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: v. Examine Whether a sale and leaseback transaction has been executed and ensure that the treatment is in accordance with AS 19 /Ind AS 116	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:28:03
101	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: C. Leased Assets: vi. Ensure that the depreciation policy for a leased asset is consistent with that for depreciable assets which are owned, and the depreciation recognised is calculated on the basis set out in Accounting Standard (AS 10	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
102	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: D. Impairment: i. Examine whether the carrying amount of the Property, plant and equipment is less than the recoverable amount and recognise Impairment loss where necessary.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
103	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: D. Impairment: ii. Evaluate the reasonableness and consistency of quantifying such impairment through valuation certificate by a valuer. Assess the relevance of significant assumptions and methods. Examine the completeness and accuracy o	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
104	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: D. Impairment: iii. Assess the basis viz. the Projected cash flows, Discount rate and other parameters for computation of the impairment loss and analyse whether the assumptions that were adopted are reasonable	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
105	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: D. Impairment: iv. Ensure that the asset impaired has been shown in the balance sheet after giving effect to the impairment loss	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
106	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: E. Grant against PPE: i. Examine the nature of Grants received whether it is capital or revenue, and their treatment is in accordance with AS 12/ Ind AS 20	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
107	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: E. Grant against PPE: ii. Ensure that any Non-monetary capital grants received are recorded at nominal value of the asset as per AS 12 /Ind AS 20	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
108	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T	8. Miscellaneous: E. Grant against PPE: iii. Ensure all conditions attached to receipt of grant against specific assets are fulfilled by verifying the related documents	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
109	Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation &	8. Miscellaneous: E. Grant against PPE: iv. Examine the accounting policy / method adopted by the	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
109	Amortization-T	company either as a deduction from the value of asset or as deferred income and ensure appropriate disclosure in the financial statements.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
110	Other Income-T	Kick Off Procedures: Obtain/ Prepare the Lead Schedule for Other Income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:59:28
111	Other Income-T	Classification: Other Income: a. Interest income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:59:55
112	Other Income-T	Classification: Other Income: b. Dividend income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:59:59
113	Other Income-T	Classification: Other Income: c. Net gain from sale of investment/PPE	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:00:52
114	Other Income-T	Classification: Other Income: d. Other non-operating income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:23
115	Other Income-T	Test of Details: A. Overall Testing i. Ensure that recorded revenue transactions are pertaining to the relevant year of audit	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:45
116	Other Income-T	Test of Details: A. Overall Testing ii. Ensure that there are no unrecorded transaction (Error of Omission) and inaccurate transactions (Error of Commission) by scrutinising all the receipts	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:49
117	Other Income-T	Test of Details: A. Overall Testing iii. Ensure that the transactions pertaining to a period are recorded in the same period of audit by verifying the fixed deposits receipts, dividend warrants, receipt on sale of asset for few days immediately before and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:54
118	Other Income-T	Test of Details: A. Overall Testing iv. Examine whether revenues are booked on an accrual basis based on	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:58

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
118	Other Income-T	prudency	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:01:58
119	Other Income-T	Test of Details: B. Interest Income i. Verify the interest earned from the relevant investments by checking the accuracy of the computation	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:03
120	Other Income-T	Test of Details: B. Interest Income ii. Verify the fixed deposits certificate or other interestbearing bonds to confirm the rate of interest and period of deposit	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:07
121	Other Income-T	Test of Details: B. Interest Income iii. Verify the fixed deposit receipts from banks	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:11
122	Other Income-T	Test of Details: B. Interest Income iv. Verify the interest on default in payments and ensure compliance of agreement with customers	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:15
123	Other Income-T	Test of Details: B. Interest Income v. Ensure interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate of interest	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:19
124	Other Income-T	Test of Details: C. Dividend Income i. Verify the dividend warrants to check the accuracy of dividend Income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:25
125	Other Income-T	Test of Details: C. Dividend Income ii. Verify the dividend received from Subsidiary Companies, Joint Ventures and Associates and ensure appropriate treatment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:29
126	Other Income-T	Test of Details: C. Dividend Income iii. Ensure that dividend income is accrued only when the right to receive dividend is established	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:32
127	Other Income-T	Test of Details:	Mandatory: No	Workpaper Ref:

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
127	Other Income-T	D. Net gain from sale of Investment/PPE i. Verify the gain on sale of PPE with reference to relevant working papers of the PPE schedule	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/26/2025 16:02:37
128	Other Income-T	Test of Details: D. Net gain from sale of Investment/PPE ii. Verify the Sale of investment with reference to its market value and ensure compliance of Accounting Standard 13, 'Accounting for investment'	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:41
129	Other Income-T	Test of Details: E. Others i. Verify whether the Exchange gain computed are accurate in case of foreign exchange fluctuation from non operating assets and liabilities viz Loans, Creditors for PPE etc.:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:45
130	Other Income-T	Test of Details: E. Others ii. Income from Royalties shall be verified from the related agreements entered between the parties and ascertain whether the royalty income is as per the terms and conditions of such agreements	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:49
131	Other Income-T	Test of Details: E. Others iii. Verify the nature of grant received and ensure that the conditions attached to such grants are fulfilled by verifying the relevant documents. Ensure appropriate disclosure in the financial statement	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:53
132	Other Income-T	Test of Details: E. Others iv. Verify the rental agreement and ensure that the terms and conditions are in agreement.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:02:58
133	Other Income-T	Test of Details: E. Others v. Verify the rental receipts and trace them to the general ledger	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:03:02

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134	Other Income-T	Presentation and Disclosure: a. Other income is properly described and classified and adequate disclosures with respect to these amounts have been made.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:03:06
135	Other Income-T	Presentation and Disclosure: b. Ensure separate disclosure of Dividends from Subsidiaries	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 16:03:50
136	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds	Are following line items disclosed? a. Share Capital:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:27
137	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds	b. Reserves and Surplus:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:33
138	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds	c. Money received against share warrants.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:39
139	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Number and amount of authorized shares for each class of shares disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:49
140	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Number of shares issued for each class of shares disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:52
141	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Number of shares subscribed and fully paid up for each class of shares disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:56
142	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Number of shares subscribed but not fully paid up for each class of shares?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:02
143	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Par value of shares for each class of shares disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:06
144	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	In case there is change in authorized or issued or subscribed and paid up shares for any periods is the reconciliation of number of shares outstanding at beginning and at end of reporting period for each class of share disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:10
145	Schedule III - Balance Sheet Checklist - EQUITY	Is rights, preference and restrictions attaching to	Mandatory: No Test Result: Yes	Workpaper Ref: Comments: Remarks

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145	AND LIABILITIES - Share Capital	each class of shares including restrictions on distribution of dividends and the repayment of capital disclosed?	Annexure: No	By: Divya C On: 12/26/2025 15:42:17
146	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are shares in respect of each class held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of holding company or ultimate holding company in aggregate disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:21
147	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Is Shares in the company held by each shareholder holding more than 5% shares specifying the number of shares held as on the reporting date disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:26
148	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are Shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment, including the terms and amounts disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:32
149	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	For the period of five years immediately preceding the date of Balance Sheet are the following disclosed? a. Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:38
150	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	b. Aggregate number and class of shares allotted as fully paid up by way of bonus shares.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:41
151	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	c. Aggregate number and class of shares bought back.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:46
152	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are terms of any securities convertible into equity / preference shares issued along with earliest date of conversion in descending order starting from farthest such date disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:50
153	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are calls unpaid disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:42:55

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154	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are calls unpaid by directors and officers disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:43:00
155	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Are forfeited shares (amount originally paid up) disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:43:04
156	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital	Has the company disclosed the Shareholding of Promoters for each class of shares as below: ** Shares held by promoters at the end of the year ** % Change during the year Note: 1. Promoter here means promoter as defined in the Companies Act, 2013. Prom	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:43:08
157	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	Disclosure to be made for nature and amount of each item of Reserves a. Capital Reserves:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:43:18
158	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	b. Capital Redemption Reserve:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:44:46
159	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	c. Securities Premium:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:44:54
160	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	d. Debenture Redemption Reserve:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:44:57
161	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	e. Share Options Outstanding Account:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:45:03
162	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	f. Revaluation Reserve:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:45:07
163	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	g. others Reserves- (specifying the nature and purpose of each reserve and the amount in respect thereof):	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:08
164	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	h. Surplus i.e. balance in Statement of Profit and Loss	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:13
165	Schedule III - Balance Sheet Checklist - EQUITY	Appropriations to the profit for the year are to	Mandatory: No Test Result: Yes	Workpaper Ref: Comments: Remarks

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165	AND LIABILITIES - Reserves and Surplus	be presented under the head "Reserves and Surplus".	Annexure: No	By: Divya C On: 12/26/2025 15:46:19
166	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	Has addition and deduction since last balance sheet shown under each head	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:23
167	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus	Is debit balance of Statement of Profit and Loss shown as negative figure under the head "Reserves and Surplus"?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:28
168	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Does Trade Payables contain only amount due on account of goods purchased or services received in normal course of business and acceptances?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:50
169	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Does it include amount due under contractual obligations too?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:35:00
170	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Is trade payable classified as: a. total outstanding dues of micro enterprises and small enterprises: and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:35:04
171	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	b. total outstanding dues of creditors other than micro enterprises and small enterprises.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:35:11
172	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Is following disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 made for trade payables? a. the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each acc	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:35:25
173	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	b. the amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:35:32
174	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade	c. the amount of interest due and payable for the period of delay in making	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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174	Payables	payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 15:35:37
175	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	d. the amount of interest accrued and remaining unpaid at the end of each accounting year: and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:40:55
176	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:40:59
177	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Has ageing schedule given for trade payables due for payment?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:06
178	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Under the ageing schedule has the disputed due disclosed separately for MSME and others?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:10
179	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables	Has the company disclosed the unbilled dues separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:41:16
180	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions	Are provisions classified into Provision for employee benefits and Others specifying the nature?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:37
181	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions	Is Provision for employee benefits bifurcated into long-term (non-current) and current?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:43
182	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions	All long-term provisions, other than those related to employee benefits disclosed separately based on their nature?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:49
183	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	Are Other Current Liabilities classified as under: a. Current maturities of finance lease obligations:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:06
184	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES -	b. Interest accrued but not due on borrowings:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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184	Other Current Liabilities	b. Interest accrued but not due on borrowings:	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 15:47:10
185	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	c. Interest accrued and due on borrowings:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:16
186	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	d. Income received in advance:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:20
187	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	e. Unpaid dividends:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:26
188	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	f. Application money received for allotment of securities and due for refund and interest accrued thereon:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:30
189	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	g. Unpaid matured deposits and interest accrued thereon:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:35
190	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	h. Unpaid matured debentures and interest accrued thereon:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:45
191	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	i. Other payables (specify nature):	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:52
192	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities	Other Payables in the nature of statutory dues such as Withholding taxes, Excise Duty, GST, employer and employee contribution to PF / ESI / LWF, etc.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:47:57
193	Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Short-term Provisions	Are short-term provisions classified into Provision for employee benefits and Others?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:46:59
194	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: a. Property, Plant and Equipment and Intangible Assets i. Property, Plant and Equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:29
195	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: a. Property, Plant and Equipment and Intangible Assets	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:35

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195	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	ii. Intangible assets:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:35
196	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: a. Property, Plant and Equipment and Intangible Assets iii. Capital work-in-progress:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:41
197	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: a. Property, Plant and Equipment and Intangible Assets iv. Intangible assets under development	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:45
198	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: b. Non-current investments	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:50
199	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: c. Deferred tax assets (net)	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
200	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: d. Long-term loans and advances	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:59
201	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS	Are the following items disclosed under non-current assets: e. Other non-current assets	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:02
202	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: a. Land	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:08
203	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: b. Buildings	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:16
204	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: c. Plant and Equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:20
205	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and	Are Property, Plant and Equipment classified as under: d. Furniture and Fixtures	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:26

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205	Equipment	Are Property, Plant and Equipment classified as under: d. Furniture and Fixtures	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:26
206	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: e. Vehicles	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:29
207	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: f. Office Equipment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:40
208	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: g. Others (Specifying natures)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:45
209	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment under lease separately classified under each class of assets?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:49
210	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Is a reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:53
211	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	If any sums have been written-off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, disclosure by way of a note made showing amount of reduction/increase, as applicable, together with the date there	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:48:59
212	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company and wh	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:49:06
213	Schedule III - Balance	Where the Company has	Mandatory: No	Workpaper Ref:

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213	Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules,	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/26/2025 15:49:11
214	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: a. Goodwill	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:13
215	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: b. Brands / Trademarks	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:17
216	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: c. Computer Software	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:22
217	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: d. Mastheads and publishing titles	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:27
218	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: e. Mining rights	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:32
219	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: f. Copyrights, patents and other intellectual property rights, services and operating rights	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:38
220	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: g. Recipes, formulae, models, designs and prototypes	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:42
221	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: h. Licenses and franchise	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:47
222	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Are Intangible assets classified as under: i. Others (specifying nature)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:52
223	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Is reconciliation for all the above classification of Intangible assets made for gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:56

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223	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	through business combinatio	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:50:56
224	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets	Where sums have been written-off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, Balance Sheet shall by way of a note show the amount of the reduction/increase, as applicable, together with the da	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:51:06
225	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are loans classified as: a. Capital advances	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:58:18
226	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are loans classified as: b. Loans & advances to related parties	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:58:27
227	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are loans classified as: c. Other Loans & advances (specifying nature)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:58:30
228	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are they further sub-classified into: a. Secured, considered good	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:49:37
229	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are they further sub-classified into: b. Unsecured, considered good	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:43
230	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are they further sub-classified into: c. Doubtful	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:55
231	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Is allowance for bad and doubtful loans and advances under relevant heads disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:35
232	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Are Loans due by directors or other officers, or any of them either severally or jointly with any other person or amounts due by firms or private companies in which any director is a	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:13

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232	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	partner or director or member stated separately?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:13
233	Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances	Where loans and advances in nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: ** repayable on demand or ** without specify	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:57:11
234	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:49:45
235	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Has Unbilled dues disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:17
236	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are only amounts due on account of goods sold or services rendered in the normal course of business classified as 'trade receivable'?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:50:41
237	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are trade receivables further sub-classified into: a. Secured, considered good	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:50:49
238	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are trade receivables further sub-classified into: b. Unsecured, considered good	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:50:58
239	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are trade receivables further sub-classified into: c. Doubtful	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:51:06
240	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Is allowance for bad and doubtful debts under relevant heads disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:51:15
241	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are debts due by directors or other officers, or any of them either severally or jointly with any other person or debts due by firms or private companies in which any	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:51:40

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241	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	director is a partner or director or member stated separately?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:51:40
242	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are amounts due under contractual obligations like amounts due for sale of property, plant and equipment, insurance claim, etc. included in trade receivables?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:51:51
243	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are only amounts to be realized within twelve months from date of Balance Sheet or operating cycle of the business classified as 'trade receivables' under current assets?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:52:04
244	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are outstanding for a period exceeding six months 'from the date they became due for payment' disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/22/2025 17:52:18
245	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: a. Balances with Banks	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/22/2025 17:49:08
246	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: b. Cheques, drafts on hand:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:14
247	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: c. Cash on hand: and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:18
248	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: d. Others (specify nature).	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:23
249	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Earmarked balances with banks (for example, for unpaid dividend) separately stated?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:31
250	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:36
251	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Repatriation restrictions, if any, in respect of cash and bank balances separately stated?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:40

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252	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Bank deposits with > 12 months maturity disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/26/2025 15:54:48
253	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Are short-term loans and advances classified as: a. Loans and advances to related parties	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:36
254	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Are short-term loans and advances classified as: b. Others (specifying nature)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:40
255	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Loans shall also be sub-classified as: a. Secured, considered good:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:44
256	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Loans shall also be sub-classified as: b. Unsecured, considered good:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:50
257	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Loans shall also be sub-classified as: c. Doubtful	Mandatory: No Test Result: No Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:52:58
258	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Is allowance for bad and doubtful loans and advances under relevant heads disclosed separately?	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:10
259	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances	Are Loans and advances due by directors or other officers, or any of them either severally or jointly with any other person or amounts due by firms or private companies in which any director is a partner or director or member stated separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:15
260	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	Amount of dividend proposed to be distributed to equity and preference shareholders for the period and the related amount per share.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:29
261	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	Arrears of fixed cumulative dividends on preference shares.	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:35
262	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	Where securities (equity / preference) are issued for specific purpose, but whole or part of the amount is not used for that specific purpose, then how the unutilized amount is used or	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:47

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262	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	invested.	Mandatory: No Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:47
263	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:53:55
264	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	If, in the opinion of the Board, any of the assets other than Property, Plant and Equipment, Intangible Assets and non- current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they ar	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:54:00
265	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes	Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the follow	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:54:04
266	Schedule III - Statement of Profit and Loss Checklist	Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:56
267	Schedule III - Statement of Profit and Loss Checklist	Is the Statement of Profit and Loss in the format specified under Schedule III?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:01
268	Schedule III - Statement of Profit and Loss Checklist	Is the Statement of Profit and Loss prepared in vertical format?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:07
269	Schedule III - Statement of Profit and Loss Checklist	Is it termed as `Statement of Profit and Loss`?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:15
270	Schedule III - Statement of Profit and Loss Checklist	Does Statement of Profit and Loss include: a. Profit or loss for the Period:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:21

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271	Schedule III - Statement of Profit and Loss Checklist	b. Are item of Income / expense of more than 1% of revenue from operations or Rs. 1,00,000/- whichever is higher, disclosed as separate items under respective heads?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:34:31
272	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	Is disclosure for companies other than finance company made as: a. Sale of Products	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:20:22
273	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	b. Sale of Services	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:20:33
274	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	c. Grants or donations received (relevant in case of section 8 companies only)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:20:55
275	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	d. Other Operating Revenues	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:21:02
276	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	e. Less: Excise duty	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:21:24
277	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	Is sale of manufacturing scrap classified as other operating revenue?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:21:29
278	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	Is disclosure for a Finance company made as: a. Interest	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:21:45
279	Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations	b. Other Financial services	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:06
280	Schedule III - Statement of Profit and Loss Checklist - Other Income	Is Other Income classified as: a. Interest income (other than for finance company)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:18
281	Schedule III - Statement of Profit and Loss Checklist - Other Income	b. Dividend income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:23
282	Schedule III - Statement of Profit and Loss Checklist - Other Income	c. Net gain/loss on sale of investments	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:28
283	Schedule III - Statement of Profit and Loss Checklist - Other Income	d. other non-operating income (net of expenses directly attributable to such income)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:33

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284	Schedule III - Statement of Profit and Loss Checklist - Other Income	Is separate disclosure for Dividends from subsidiary companies made?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:22:38
285	Schedule III - Statement of Profit and Loss Checklist - Other Income	Is interest, dividend, gain/loss on sale of investment, etc. disclosed separately for Current as well as long term Investments?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:24
286	Schedule III - Statement of Profit and Loss Checklist - Other Income	Is separate disclosure of profits or losses from partnership firms made?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:29
287	Schedule III - Statement of Profit and Loss Checklist - Other Income	Is profit in partnership firm recognised as income in the statement of profit and loss as and when the right to receive the profit share is established?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:35
288	Schedule III - Statement of Profit and Loss Checklist - Expenses	Is disclosure made on face of the Statement of Profit and Loss by classifying expenses into: a. Cost of materials consumed	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:13
289	Schedule III - Statement of Profit and Loss Checklist - Expenses	b. Purchases of stock-in-trade	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:20
290	Schedule III - Statement of Profit and Loss Checklist - Expenses	c. Changes in inventories of finished goods, stock in trade and Work-in-progress	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:27
291	Schedule III - Statement of Profit and Loss Checklist - Expenses	d. Employee benefits expense	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:35
292	Schedule III - Statement of Profit and Loss Checklist - Expenses	e. Finance costs	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:39
293	Schedule III - Statement of Profit and Loss Checklist - Expenses	f. Depreciation and amortization expenses	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:44
294	Schedule III - Statement of Profit and Loss Checklist - Expenses	g. Other expenses	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:50
295	Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense	For employee benefits expenses, is sub-classification made in notes to the accounts as: a. Salaries and wages, including: ** Bonus ** Leave encashment	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:00

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295	Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense	** Compensations & ** other similar payments	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:00
296	Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense	b. Contribution to provident and other funds. Other funds would include: ** Gratuity funds, ** Superannuation funds ** ESI ** Labour Welfare Fund ** Penalties and similar amounts not to be disclosed here	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:11
297	Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense	c. Share based payments to employees (i.e. ESOP & ESPP)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:17
298	Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense	d. Staff welfare expenses	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:27
299	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: a. Consumption of stores and spare parts	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:47
300	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: b. Power and fuel	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:53
301	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: c. Rent	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:23:57
302	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: d. Repairs to buildings	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:24:02
303	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: e. Repairs to machinery	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:24:12
304	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: f. Insurance	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:24:21
305	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as: g. Rates and taxes, excluding taxes on income	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:24:30
306	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	For other expenses: is sub-classification made in notes to the accounts as:	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

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306	Schedule III - Statement of Profit and Loss Checklist - Other Expenses	h. Miscellaneous expenses	Mandatory: No Test Result: Yes Annexure: No	On: 12/26/2025 15:24:36
307	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Details of all taxes on income payable under the Income Tax Act, 1961 disclosed here?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:59
308	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Is MAT disclosed under current tax?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:05
309	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Is Current tax computed in compliance with Income Computation and Disclosure Standards (ICDS) notified under Income Tax Act, 1961?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:11
310	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Is interest on tax being in the nature of finance cost disclosed in finance cost and not as current tax?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:17
311	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Are penalties under Income Tax Act, 1961 if compensatory in nature classified as interest and not tax expense?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:27
312	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Are other tax penalties classified under other expenses or tax expense?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:32
313	Schedule III - Statement of Profit and Loss Checklist - Current Tax	Excess / Short provision of tax relating to earlier years separately disclosed?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:28:37
314	Schedule III - Statement of Profit and Loss Checklist - Deferred tax	Any charge / credit for deferred taxes disclosed separately on the face of the Statement of Profit and Loss?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:51
315	Schedule III - Statement of Profit and Loss Checklist - Earnings Per Share	Is Earnings per Equity Share (EPS) disclosed separately and jointly for continuing and discontinued operations in accordance with AS 20 on the face of the Statement of Profit and Loss as: ** Basic EPS ** Diluted EPS	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:35
316	Schedule III - Statement of Profit and Loss Checklist - Earnings Per Share	Is nominal value of equity shares disclosed along with the Earnings Per Share figures as required by AS 20.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:27:40
317	Schedule III - Statement of Profit and Loss Checklist -	Are the following information disclosed in	Mandatory: No Test Result: Yes	Workpaper Ref: Comments: Remarks

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
317	Additional Information	the notes to the accounts: a. Is disclosure for adjustments to carrying amount of investments for diminution in value of the investments is made?	Annexure: No	By: Divya C On: 12/26/2025 15:33:16
318	Schedule III - Statement of Profit and Loss Checklist - Additional Information	Are the following information disclosed in the notes to the accounts: b. Is exchange gain/loss on account of foreign exchange fluctuations (other than cost as per para 4(e) of AS 16) are disclosed separately?	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:19
319	Schedule III - Statement of Profit and Loss Checklist - Additional Information	Is disclosure for payment to auditors, bifurcated and disclosed into: ** As Auditor ** For taxation matters ** For company law matters ** For management services ** For other services ** For reimbursement of expenses	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:25
320	Schedule III - Statement of Profit and Loss Checklist - Additional Information	Prior period items if any, disclosed	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:29
321	Schedule III - Statement of Profit and Loss Checklist - Additional Information	The aggregate, if material, of any amounts set aside/ proposed to be set aside & withdrawn, to/from reserve	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:34
322	Schedule III - Statement of Profit and Loss Checklist - Additional Information	The aggregate, if material, of the amounts set aside to provisions made for meeting specific liabilities, contingencies or commitments and amounts withdrawn from such provisions, as no longer required	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:39
323	Schedule III - Statement of Profit and Loss Checklist - Additional Information	Disclosure for Provisions for losses of subsidiary companies	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:33:45
324	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	Is value of imports made during the year on CIF basis disclosed in notes to the accounts separately for:- ** Raw Materials ** Components (intermediaries & components) ** Spare Parts (for capital	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:25:16

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
324	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	equipment) ** Capital Goods	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:25:16
325	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	Is expenditure incurred in foreign currency disclosed in notes to the accounts separately for: ** Royalty, Know-how, ** Professional & consultation fee, ** Interest & Others	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:25:21
326	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	Is disclosure made for all imported and indigenous consumed during the financial year in notes to the accounts separately for: ** Raw materials, ** Spare parts (for plant & machinery and similar nature items) ** Components	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:25:27
327	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	If dividend is paid in foreign currency, then is disclosure made for: ** Total amount remitted during the year in foreign currency, ** Total number of non-resident shareholders, ** Total number of shares held by them on which dividend was due & Year to wh	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:25:54
328	Schedule III - Statement of Profit and Loss Checklist - Other Disclosures	Are Foreign Currency Earnings disclosed and classified as: ** Export of goods (calculated on F.O.B. basis), ** Royalty, know how, professional and consultation fees, ** Interest and dividends ** Other income (indicating the nature thereof)	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:26:03
329	Trade Receivables	a) Obtain the list of the customers of the Company along with their balances and ageing.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:45:13
330	Trade Receivables	b) Obtain the listing of trade receivables classified between disputed and undisputed.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:46:22
331	Trade Receivables	c) Obtain the ledger dump of the parties to verify the transactions.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
331	Trade Receivables	c) Obtain the ledger dump of the parties to verify the transactions.	Mandatory: No Test Result: Yes Annexure: No	On: 12/23/2025 13:47:30
332	Trade Receivables	d) Identify the parties to whom the direct confirmation is to be sent.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:48:34
333	Trade Receivables	e) Analysis of Trade Receivables has to be done according to two basis: (i) Total trade receivables variance analysis and/or (ii) Customer wise trade receivables variance analysis	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:49:58
334	Trade Receivables	f) Total Trade Receivables Analysis to be performed along with the analytical procedures performed for the other balance sheet and P/ L items.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:51:05
335	Trade Receivables	g) Confirmation Control Chart: External confirmations to be sent to the parties to confirm that the closing balances as per parties are in agreement with that of the books of account of the Company. The confirmations have been sent to the parties on the basis of the significance of the balances.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:52:02
336	Cash And Bank	a) Obtain the Bank statements of the company on a random basis and specially for the ones of year end.	Mandatory: No Test Result: Yes Annexure: Yes	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
337	Cash And Bank	b) Understand on how bank payments are made by the organization.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
338	Cash And Bank	c) Obtain bank reconciliations for the months of January, 20XX and March, 20XX.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
339	Cash And Bank	d) Obtain Fixed deposit certificate and Interest on FD working at year end.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
340	Cash And Bank	e) Analyse by Variance Analysis on Balance with Banks: on Current Accounts: Fixed Deposit ((upto 12 months maturity) and Cash on Hand for the Current and	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
340	Cash And Bank	Previous Year	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
341	Cash And Bank	f) Cash Verification: The Company's balance of cash & cash equivalents is in the form of bank balance and Fixed deposit balance and cash on hand. A signed certificate from the authorized signatory of the management of the same has to be taken for the amount of cash balance.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:45
342	Cash And Bank	g) Balance Confirmation: A direct communication has to be sent to the bank confirming the bank balances, fixed deposits balances, interest on the same at year end i.e., March 31, 20xx for all the bank accounts held by the company.	Mandatory: No Test Result: Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:00:20
343	Cash And Bank	h) Reconciliation of bank balance as per books of account with that of bank statement: A reconciliation of bank balance as per books of account and balance as per bank statements was done for all the bank accounts at year end. i.e. March 31, 20xx. (Bank reconciliation statement verified) and also checked the long pending reconciliation item along with the subsequent clearance status.	Mandatory: No Test Result: Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:00:19
344	Cash And Bank	i) Analysis of major transactions done during the year end: An analysis of the major transactions entered by the company during the have been verified thoroughly from the bank statements.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:00:18
345	Cash And Bank	j) Analysis of major transactions done during the year end: The purchase of the land and building during the year. The payment made through the bank has to be traced and the TDS implications of the same	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:01:49

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
345	Cash And Bank	has to be verified.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:01:49
346	Cash And Bank	k) Analysis of major transactions done during the year end: The disbursements of the loans taken during the year to be verified and traced from the respective bank statements.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:01:53
347	Cash And Bank	l) Interest on Fixed Deposit: A working to be obtained from the management to check if the interest accrued on fixed deposit is same as in the fixed deposit certificate.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:01:57
348	Cash And Bank	m) Interest on Fixed Deposit: The Fixed deposit control chart to be prepared for the interest on fixed deposit.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 1 Comments: Remarks By: Divya C On: 12/01/2025 18:02:02
349	Share Capital	a) Obtain a lead schedule of share capital for the year ended March 31, 2xx3.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:33:34
350	Share Capital	b) Verify MCA master data records to check the accuracy of authorized and issued share capital.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:36:22
351	Share Capital	c) Obtain ordinary resolution at Extraordinary General Meeting with respect to increase in authorized share capital.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:37:54
352	Share Capital	d) Obtain the list of shareholders as on March 31, 2xx3.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:39:39
353	Share Capital	e) Obtain list of promoter shareholders as on March 31, 2xx3.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:40:15
354	Share Capital	f) Obtain share valuation report and assumptions verified thereof.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:43:30
355	Share Capital	g) Obtain a list and copies of share certificates in respect to which shares issued during the year ended March 31, 20x3.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:46:31
356	Share Capital	h) Circulate and receive direct external	Mandatory: No Test Result: Yes	Workpaper Ref: 3 Comments: Remarks

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
356	Share Capital	confirmation from the shareholders.	Annexure: No	By: Divya C On: 12/18/2025 20:47:33
357	Share Capital	i) Review presentation and disclosures in the schedule of Balance Sheet and Notes to Accounts of the financial statement drafts provided by the company.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 3 Comments: Remarks By: Divya C On: 12/18/2025 20:48:53
358	Trade Payables	a) The list of the creditors during the year to be obtained along with the ageing schedule.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:54:35
359	Trade Payables	b) The list of trade payables party wise balances to be obtained classifying between disputed and undisputed and MSME and Non-MSME.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:56:46
360	Trade Payables	c) The ledger dumps of the parties to be obtained.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:08:07
361	Trade Payables	d) The list of the parties to whom confirmations shall be sent, on the basis of the significance of the balances to be identified.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:58:13
362	Trade Payables	e) The aging of trade payables to be provided by the client	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:58:42
363	Trade Payables	f) Assertions: Existence & Occurrence: And: Potential misstatements: To establish the existence of trade payables and other current liabilities in the books and in actual as at the period end. Explain How the same was checked.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 13:59:53
364	Trade Payables	g) Assertions: Completeness: And Potential misstatements: Trade payables and liability Balances that were supposed to be recorded have been recognized in the financial statements. Explain How the same was checked.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:52:46
365	Trade Payables	h) Analysis: Analysis of Trade Payables to be done according to two basics: 1. Total trade payable variance analysis and 2.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:03:01

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
365	Trade Payables	Total trade payable analysis	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:03:01
366	Trade Payables	i) Analysis: procedure to be performed along with the analytical procedures performed for the other balance sheet and P/L items.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:03:51
367	Trade Payables	j) Confirmation Control Chart: External Confirmations have to be sent to the parties to confirm that the closing balances as per parties are in agreement with that of the books of account of the company. Confirmations have to be sent to all the parties. The provisions as mentioned in SA 505 have been duly followed.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:04:42
368	Trade Payables	k) Balance Confirmation Reconciliation: This procedure is to be only performed when there is a difference between amount sent for balance confirmation and the balance confirmed.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 14:05:26
369	Tax Liabilities	a) Obtain Form 26 AS and reconciliation of the same with books of account	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:53:09
370	Tax Liabilities	b) Refund to be mapped from refund order and reconciled with books of account	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:53:10
371	Tax Liabilities	c) Tax demand to be mapped from assessment orders or tax portal and reconciled with books of account.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 01/02/2026 14:53:12
372	Other Current Liabilities	a) Check and verify TDS and GST returns.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
373	Other Current Liabilities	b) Map sales with the GST outward liability.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
374	Other Current Liabilities	c) Check labour law compliances with challans and books of account.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
375	Other Current Liabilities	d) Obtain list of customers	Mandatory: No	Workpaper Ref:

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
375	Other Current Liabilities	from whom advances have been received.	Test Result: Annexure:	Comments: By: On: 01/01/1900 00:00:00
376	Other Current Liabilities	e) Obtain the working for the computation of distributor promotion schemes and verify the claims made by the distributors.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
377	Other Current Liabilities	f) Check whether all the statutory dues have been paid within the statutory timelines.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
378	Deferred Tax Liabilities	a) Calculate the book value, which is the carrying amount, accordingly, using respective Ind AS/ AS of assets and liabilities.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/26/2025 15:55:41
379	Deferred Tax Liabilities	b) Calculate the tax base for assets and liabilities.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
380	Deferred Tax Liabilities	c) Calculate the temporary difference.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
381	Deferred Tax Liabilities	d) Calculate deferred tax asset (DTA) or calculate deferred tax liability (DTL).	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
382	Deferred Tax Liabilities	e) Recognize it in the statement of profit and loss (P&L) or Statement of Change in Equity (SOCIE), as the case may be.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
383	Revenue from Operations	a) Obtain the ledger dump for revenue from sale of goods and sale of services recorded by the company during the period.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:38:19
384	Revenue from Operations	b) Obtain the revenue contracts for determining the incidence of revenue, performance obligations and transaction price for measurement of revenue.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:37:23
385	Revenue from Operations	c) Analytical Review: Prepare TOC (Test of controls) and TOD (Test of Details)	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
386	Revenue from Operations	d) Analytical Review: Verify the totals of each category of goods and services.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:40:00
387	Revenue from Operations	e) Analytical Review: Verify	Mandatory: No	Workpaper Ref:

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387	Revenue from Operations	the value of revenue recognised during the year and compare with previous years.	Test Result: Yes Annexure: No	Comments: Remarks By: Divya C On: 12/23/2025 20:41:01
388	Revenue from Operations	f) Analytical Review: Analyse the revenue using ratios as the parameter of measure.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:42:47
389	Revenue from Operations	g) Analytical Review: Ascertain changes in the business model as discontinuance of product line or operations in a unit.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
390	Revenue from Operations	h) Verify and testing the sample invoices with all supporting documents.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:43:38
391	Revenue from Operations	i) Verify the significant increase or decrease in revenue at or near the balance sheet date.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:45:39
392	Revenue from Operations	j) Verify sales returns by customers have been adjusted in revenue ledger and inventory.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:47:01
393	Revenue from Operations	k) Outward movements in quantity are matched as per sales dump and inventory register.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:48:19
394	Revenue from Operations	l) Verify sales of goods and services are reconciled with taxes returns.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
395	Revenue from Operations	m) In case of Ind AS, revenue recognition criteria is fulfilled as per Ind AS 115 like Identification of Contract, Determining of performance obligation, Measurement of Transaction Price, Allocation of Transaction price to various performance obligations, Recognition of revenue over the period of time or at a point in time.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
396	Revenue from Operations	n) Verify sample invoices that condition for identifying a contract with customers has been satisfied.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
397	Revenue from Operations	o) Verify that performance obligation is at a point in time/ or over time and revenue is recognised	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
397	Revenue from Operations	accordingly.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
398	Revenue from Operations	p) Verify the process of determination of transaction price and allocation of transaction price to performance obligation.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
399	Revenue from Operations	q) Verify unbilled revenue or deferred revenue recognition applying subsequent testing procedure.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
400	Revenue from Operations	r) Verify the transactions relating on exchange or barter basis.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
401	Revenue from Operations	s) Verify sequence of invoice series issued or cancelled during the period.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 20:53:35
402	Revenue from Operations	t) Ensure that recorded revenue transactions are pertaining to the relevant year of audit.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 21:04:01
403	Revenue from Operations	u) Verify that revenue cut off procedures have been applied accurately.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 21:04:55
404	Revenue from Operations	v) Records/ Documents to be verified: Revenue budgets, Revenue recognition policies, Invoices, Debit notes, Credit notes, delivery challans, E way bills and Contract with customers etc.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Divya C On: 12/23/2025 21:05:41
405	Employee Benefits	a) Verify the list of employees on the payroll of the company as on March 31, 20xx.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 5 Comments: Remarks By: Divya C On: 12/23/2025 13:34:41
406	Employee Benefits	b) Verify the salary of all employees from the appointment letters maintained by the organization.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 5 Comments: Remarks By: Divya C On: 12/23/2025 13:36:45
407	Employee Benefits	c) Verify the employees who joined or left the organization.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 5 Comments: Remarks By: Divya C On: 12/23/2025 13:39:03
408	Employee Benefits	d) Verify bonus, leave encashment, overtime & commission paid (if any).	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 5 Comments: Remarks By: Divya C On: 12/23/2025 13:42:19

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
409	Expenses	a) All the payments have been duly authorized by a competent authority.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/19/2025 16:15:30
410	Expenses	b) Ensure that all payments relate to business.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/19/2025 16:15:59
411	Expenses	c) Ensure that all payments have been received by the correct payee and acknowledged by a receipt note or in the voucher itself.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/23/2025 13:21:19
412	Expenses	d) See that expenses relate to the period under audit.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/23/2025 13:22:56
413	Expenses	e) Ensure that no personal expenses are charged as business expenditure.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/23/2025 13:24:16
414	Expenses	f) See the mode of payment cash, cheque etc. and relate to corresponding entry in cash or bank book.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/23/2025 13:24:54
415	Expenses	g) Ensure that if any payment relates to the period that extends to next year, a proportionate amount is carried forward as pre-paid expense.	Mandatory: No Test Result: Yes Annexure: No	Workpaper Ref: 4 Comments: Remarks By: Divya C On: 12/23/2025 13:26:09